

## HOUSE BILL NO. 581

INTRODUCED BY M. CAFERRO

A BILL FOR AN ACT ENTITLED: "AN ACT INCREASING THE TAX ON THE TOTAL GROSS RECEIPTS OF A COMBATIVE EVENT; DIRECTING THE DEPARTMENT OF LABOR AND INDUSTRY TO USE THE INCREASE IN THE TAX TO PROMOTE AMATEUR BOXING IN THIS STATE; AMENDING SECTION 23-3-601, MCA; AND PROVIDING AN EFFECTIVE DATE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

**Section 1.** Section 23-3-601, MCA, is amended to read:

**"23-3-601. Report of ticket sales -- tax on gross receipts -- disposition of money received.** (1) An individual or organization licensed to conduct a combative event shall, within 24 hours after the completion of each combative event, furnish to the department a written report, verified by one of its officers or owners, showing the number of tickets sold for the combative event, the amount of gross proceeds, and other matters that the department prescribes and shall also within 24 hours pay to the department a tax of ~~5%~~ 6% of its total gross receipts after deducting the federal admission tax, if any, from the sale of tickets.

(2) (a) Except as provided in subsection (2)(b), all ~~At~~ taxes and fees collected by the department under this chapter must be deposited in the state special revenue fund for the use of the program, subject to 37-1-101(6).

(b) One-sixth of the tax collected by the department pursuant to subsection (1) must be deposited in the state special revenue fund to be used by the department to promote amateur boxing in this state. The department may make grants to amateur boxing organizations and may adopt rules in order to accomplish the purposes of this subsection (2)(b)."

NEW SECTION. **Section 2. Effective date.** [This act] is effective July 1, 2009.

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